

Exhibit 31

CHECKING DEPOSIT	
TD Bank DATE: <u>01.27.2009</u> PAYEE: <u>Goodman Capital LLC (Payroll)</u> CHECK NO: <u>1000</u> CHECKING ACCOUNT NUMBER: <u>4342974912</u> TOTAL DEPOSIT: <u>\$1980000.00</u> CHECKING ACCOUNT NUMBER: <u>4342974912</u>	ACCOUNT: 4242774712 Amount: 19,800,000.00 PostDate: 20091027 Tran_ID: 401038132 CheckNum: 0 DIN: 401038132 ReturnReasonDescription: ECEItemSeqNum:

CHECKING WITHDRAWAL	
TD Bank NAME: <u>Charles Oak Trust</u> DATE: <u>01.27.2009</u> ACCOUNT NUMBER: <u>4342974912</u> TOTAL DEPOSIT: <u>\$1980000.00</u> CHECKING ACCOUNT NUMBER: <u>4342974912</u>	ACCOUNT: 4242774548 Amount: 19,800,000.00 PostDate: 20091027 Tran_ID: 401038132 CheckNum: 0 DIN: 401038133 ReturnReasonDescription: ECEItemSeqNum:

ACCOUNT: 4242774712 Amount: 19,800,000.00 PostDate: 20091027 Tran_ID: 401038132 CheckNum: 0 DIN: 401038132 ReturnReasonDescription: ECEItemSeqNum:	ACCOUNT: 4242774548 Amount: 19,800,000.00 PostDate: 20091027 Tran_ID: 401038132 CheckNum: 0 DIN: 401038133 ReturnReasonDescription: ECEItemSeqNum:
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ACCOUNT: 4242774712 Amount: 19,800,000.00 PostDate: 20091027 Tran_ID: 401038132 CheckNum: 0 DIN: 401038132 ReturnReasonDescription: ECEItemSeqNum:	ACCOUNT: 4242774548 Amount: 19,800,000.00 PostDate: 20091027 Tran_ID: 401038132 CheckNum: 0 DIN: 401038133 ReturnReasonDescription: ECEItemSeqNum:
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Exhibit 32



STATEMENT OF ACCOUNT

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE
100 GRIST MILL RD
SIMSBURY CT 06070

Page: 1 of 2
Statement Period: May 12 2009-May 20 2009
Cust Ref #: 4242774548-726-T-###
Primary Account #: 424-2774548

Business Premier Money Market

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE

Account # 424-2774548

ACCOUNT SUMMARY

Beginning Balance	0.00	Average Collected Balance	6,817,433.13
Deposits	30,677,296.85	Interest Paid this Period	2,084.38
Other Credits	2,084.38	Interest Paid Year-to-Date	2,084.38
Ending Balance	30,679,381.23	Annual Percentage Yield Earned	0.28%
		Days in Period	9

DAILY ACCOUNT ACTIVITY

Deposits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
5/13	DEPOSIT		20.00
5/18	DEPOSIT		30,677,276.85
	Subtotal:		30,677,296.85

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
5/20	INTEREST PAID		2,084.38
	Subtotal:		2,084.38

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
5/12	0.00	5/18	30,677,296.85
5/13	20.00	5/20	30,679,381.23

Call 1-800-428-7000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



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Begin by adjusting your account register as follows:

- Begin by adjusting your account register as follows:
1. Subtract any services charges shown on this statement.
 2. Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
 3. Add any interest earned if you have an interest-bearing account.
 4. Add any automatic deposit or overdraft line of credit.
 5. Review all withdrawals shown on this statement and check them off in your account register.
 6. Follow instructions 2-5 to verify your ending account balance.
- Your ending balance shown on this statement is:
1. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
 2. Subtotal by adding lines 1 and 2.
 3. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
 4. Subtract Line 4 from 2. This adjusted balance should equal your account balance.

1. **Check Number** 4067938123

2. **Check Date** 11/11/2011

3. **Pay to the Order of** Depositor

4. **Amount** \$100.00

5. **Payee's Name** Depositor

6. **Payee's Address** Depositor

7. **Payee's City** Depositor

8. **Payee's State** Depositor

9. **Payee's Zip** Depositor

10. **Payee's Phone** Depositor

11. **Payee's Email** Depositor

12. **Payee's Social Security Number** Depositor

13. **Payee's Tax ID Number** Depositor

14. **Payee's Date of Birth** Depositor

15. **Payee's Date of Death** Depositor

16. **Payee's Date of Marriage** Depositor

17. **Payee's Date of Divorce** Depositor

18. **Payee's Date of Separation** Depositor

19. **Payee's Date of Remarriage** Depositor

20. **Payee's Date of Reconciliation** Depositor

21. **Payee's Date of Annulment** Depositor

22. **Payee's Date of Legal Separation** Depositor

23. **Payee's Date of Cohabitation** Depositor

24. **Payee's Date of Common Law Marriage** Depositor

25. **Payee's Date of Common Law Divorce** Depositor

26. **Payee's Date of Common Law Annulment** Depositor

27. **Payee's Date of Common Law Reconciliation** Depositor

28. **Payee's Date of Common Law Separation** Depositor

29. **Payee's Date of Common Law Remarriage** Depositor

30. **Payee's Date of Common Law Reconciliation** Depositor

31. **Payee's Date of Common Law Annulment** Depositor

32. **Payee's Date of Common Law Reconciliation** Depositor

33. **Payee's Date of Common Law Separation** Depositor

34. **Payee's Date of Common Law Remarriage** Depositor

35. **Payee's Date of Common Law Reconciliation** Depositor

36. **Payee's Date of Common Law Annulment** Depositor

37. **Payee's Date of Common Law Reconciliation** Depositor

38. **Payee's Date of Common Law Separation** Depositor

39. **Payee's Date of Common Law Remarriage** Depositor

40. **Payee's Date of Common Law Reconciliation** Depositor

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68. **Payee's Date of Common Law Separation** Depositor

69. **Payee's Date of Common Law Remarriage** Depositor

70. **Payee's Date of Common Law Reconciliation** Depositor

71. **Payee's Date of Common Law Annulment** Depositor

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73. **Payee's Date of Common Law Separation** Depositor

74. **Payee's Date of Common Law Remarriage** Depositor

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76. **Payee's Date of Common Law Annulment** Depositor

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79. **Payee's Date of Common Law Remarriage** Depositor

80. **Payee's Date of Common Law Reconciliation** Depositor

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97. **Payee's Date of Common Law Reconciliation** Depositor

98. **Payee's Date of Common Law Separation** Depositor

99. **Payee's Date of Common Law Remarriage** Depositor

100. **Payee's Date of Common Law Reconciliation** Depositor

DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		

[illegible][illegible]

**FOR CONSUMER ACCOUNTS ONLY • IN CASE OF ERRORS OR
QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:**

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377.

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- 1 Your name and account number.
- 1 A description of the error or transaction you are unsure about
- 1 The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

TD Banknorth is a trade name of TD Bank, N.A.

FOR CONSUMER ACCOUNTS ONLY • BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 3377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we send you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- 1 Your name and account number..
- 1 The dollar amount of the suspected error.
- 1 Describe the error and explain, if you can, why you believe there is an error.
If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank also uses the Average Daily Balance on the account to determine the amount charged to you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments (that might have occurred that day). There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.



STATEMENT OF ACCOUNT

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE
100 GRIST MILL RD
SIMSBURY CT 06070

Page: 1 of 2
Statement Period: May 21 2009-Jun 20 2009
Cust Ref #: 4242774548-726-T-###
Primary Account #: 424-2774548

Business Premier Money Market

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE

Account # 424-2774548

ACCOUNT SUMMARY

Beginning Balance	30,679,381.23	Average Collected Balance	20,168,824.13
Other Credits	19,025.17	Interest Paid this Period	19,025.17
		Interest Paid Year-to-Date	21,109.55
Other Withdrawals	10,863,842.75	Annual Percentage Yield Earned	1.12%
Ending Balance	19,834,563.65	Days in Period	31

DAILY ACCOUNT ACTIVITY

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
6/19	INTEREST PAID		19,025.17
		Subtotal:	19,025.17

Other Withdrawals POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
5/21	DEBIT		8,677,276.75
5/26	DEBIT		2,186,566.00
		Subtotal:	10,863,842.75

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
5/20	30,679,381.23	5/26	19,815,538.48
5/21	22,002,104.48	6/19	19,834,563.65

Call 1-800-428-7000 for 24-hour Direct Banking service

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STATEMENT OF ACCOUNT

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE
100 GRIST MILL RD
SIMSBURY CT 06070

Page: 1 of 2
Statement Period: Jun 21 2009-Jul 20 2009
Cust Ref #: 4242774548-726-T-###
Primary Account #: 424-2774548

Business Premier Money Market

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE

Account # 424-2774548

ACCOUNT SUMMARY

Beginning Balance	19,834,563.65	Average Collected Balance	19,834,984.79
Other Credits	12,634.35	Interest Paid this Period	12,634.35
Ending Balance	19,847,198.00	Interest Paid Year-to-Date	33,743.90
		Annual Percentage Yield Earned	0.78%
		Days in Period	30

DAILY ACCOUNT ACTIVITY

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
7/20	INTEREST PAID		12,634.35
		Subtotal:	12,634.35

DAILY BALANCE SUMMARY

DATE	BALANCE
6/20	19,834,563.65
7/20	19,847,198.00

Call 1-800-428-7000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



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Page: 2 of 2

Begin by adjusting your account register as follows:

- 7 Subtract any services charges shown on this statement.
- 8 Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- 9 Add any interest earned if you have an interest-bearing account.
- 10 Add any automatic deposit or overdraft line of credit.
- 11 Review all withdrawals shown on this statement and check them off in your account register.
- 12 Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is;
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

[illegible]

7	DOLLARS	CENTS
DEPOSITS NOT ON STATEMENT		
Total Deposits		

[illegible][illegible]

FOR CONSUMER ACCOUNTS ONLY • IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377.

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- 1 Your name and account number.
- 1 A description of the error or transaction you are unsure about.
- 1 The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

TD Banknorth is a trade name of TD Bank, N.A.

FOR CONSUMER LOAN ACCOUNTS ONLY • BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we send you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- 1 Your name and account number.
- 2 The dollar amount of the suspected error.
- 3 Describe the error and explain, if you can, why you believe there is an error.
If you need more information, describe the item you are unsure about.

If you need more information, describe the item you are unsure about:

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge, your MoneyWise® Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been debited plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.



STATEMENT OF ACCOUNT

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE
100 GRIST MILL RD
SIMSBURY CT 06070

Page: 1 of 2
Statement Period: Jul 21 2009-Aug 20 2009
Cust Ref #: 4242774548-726-T-###
Primary Account #: 424-2774548

Business Premier Money Market

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE

Account # 424-2774548

ACCOUNT SUMMARY

Beginning Balance	19,847,198.00	Average Collected Balance	19,847,605.81
Other Credits	12,642.39	Interest Paid this Period	12,642.39
		Interest Paid Year-to-Date	46,386.29
Ending Balance	19,859,840.39	Annual Percentage Yield Earned	0.75%
		Days in Period	31

DAILY ACCOUNT ACTIVITY

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
8/20	INTEREST PAID		12,642.39
		Subtotal:	12,642.39

DAILY BALANCE SUMMARY

DATE	BALANCE
7/20	19,847,198.00
8/20	19,859,840.39

Call 1-800-428-7000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



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Page: 2 of 2

Begin by adjusting your account register as follows:

- | | |
|--|---|
| 1. Subtract any services charges shown on this statement. | 2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2. |
| 3. Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded. | |
| 4. Add any interest earned if you have an interest-bearing account. | 3. Subtotal by adding lines 1 and 2. |
| 5. Add any automatic deposit or overdraft line of credit. | 4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4. |
| 6. Review all withdrawals shown on this statement and check them off in your account register. | |
| 7. Follow instructions 2-5 to verify your ending account balance. | 5. Subtract Line 4 from 3. This adjusted balance should equal your account balance. |

[illegible]

2	DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
1	Initial Deposits		

[illegible][illegible]

FOR CONSUMER ACCOUNTS ONLY • IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

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STATEMENT OF ACCOUNT

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE
100 GRIST MILL RD
SIMSBURY CT 06070

Page: 1 of 2
Statement Period: Aug 21 2009-Sep 20 2009
Cust Ref #: 4242774548-726-T-###
Primary Account #: 424-2774548

Business Premier Money Market

CHARTER OAK TRUST
WAYNE H BURSEY TRUSTEE

Account # 424-2774548

ACCOUNT SUMMARY

Beginning Balance	19,859,840.39	Average Collected Balance	19,860,248.46
Other Credits	12,650.45	Interest Paid this Period	12,650.45
		Interest Paid Year-to-Date	59,036.74
Ending Balance	19,872,490.84	Annual Percentage Yield Earned	0.75%
		Days in Period	31

DAILY ACCOUNT ACTIVITY

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
9/18	INTEREST PAID		12,650.45
		Subtotal:	12,650.45

DAILY BALANCE SUMMARY

DATE	BALANCE
8/20	19,859,840.39
9/18	19,872,490.84

Call 1-800-428-7000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



WWW.TDBANKNORTH.COM



Begin by adjusting your account register as follows:

- Begin by adjusting your account register as follows:
1. Your ending balance shown on this statement is:
 2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on line 2.
 3. Subtotal by adding lines 1 and 2.
 4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
 5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.
1. Subtract any services charges shown on this statement.
 2. Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
 3. Add any interest earned if you have an interest-bearing account.
 4. Add any automatic deposit or overdraft line of credit.
 5. Review all withdrawals shown on this statement and check them off in your account register.
 6. Follow instructions 2-5 to verify your ending account balance.

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DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		

[illegible][illegible]

FOR CONSUMER ACCOUNTS ONLY • IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377.

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- 1 Your name and account number.
- 1 A description of the error or transaction you are unsure about.
- 1 The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

TD Banknorth is a trade name of TD Bank, N.A.

FOR CONSUMER LOAN ACCOUNTS ONLY • BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- 1 Your name and account number.
- 1 The dollar amount of the suspected error.
- 1 Describe the error and explain, if you can, why you believe there is an error.
If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charges.

Exhibit 33

GRIST MILL CAPITAL - DEL 09-10

General Ledger

For the Period From Jan 1, 2009 to Dec 31, 2009

Filter Criteria Includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Due (To) B 419 Plan	12/31/09			Ending Balance			-225,000.00
14401 Due (To) HECTOR	1/1/09			Beginning Balance			-2,025,000.00
	12/31/09			Ending Balance			-2,025,000.00
14800 Due (To) Phoenix Cap	1/1/09			Beginning Balance			
	7/13/09	71309	CRJ	PHOENIX CAPITA		2,500,000.00	
				Change		2,500,000.00	-2,500,000.00
	12/31/09			Ending Balance			-2,500,000.00
149600 Due (To) Nova Benefit	1/1/09			Beginning Balance			-700,000.00
	12/31/09		GEN	To record activity.	50,000.00		
				Change	50,000.00		50,000.00
	12/31/09			Ending Balance			-650,000.00
16000 Accrued Interest	1/1/09			Beginning Balance			-508,000.00
	12/31/09		GEN	To reclass amount		3,232,803.00	
	12/31/09		GEN	To reclass for SML	641,023.52		
				Change	641,023.52	3,232,803.00	-2,591,779.48
	12/31/09			Ending Balance			-3,099,779.48
27001 Note Payable - Ridge	1/1/09			Beginning Balance			-8,004,136.20
	12/31/09		GEN	To reclass amount	3,232,803.00		
				Change	3,232,803.00		3,232,803.00
	12/31/09			Ending Balance			-4,771,333.20
27002 Note Payable - Ridge	1/1/09			Beginning Balance			
	5/21/09	52109	CRJ	CHARTER OAK T		8,677,276.75	
	5/26/09	52609	CRJ	CHARTER OAK T		2,186,566.00	
	10/27/09	102709	CRJ	UNKNOWN DEPO		19,800,000.00	
	10/30/09		CDJ	UNKNOWN	1,800,000.00		
				Change	1,800,000.00	30,663,842.75	-28,863,842.7
	12/31/09			Ending Balance			-28,863,842.7
38500 Member's Draw	1/1/09			Beginning Balance			
	7/7/09		CDJ	CASH	5,000.00		
	10/28/09	102809	CRJ	GRIST MILL HOLD		3,000,000.00	
	10/28/09		CDJ	GRIST MILL HOLD	19,000,000.00		
	10/30/09		CDJ	UNKNOWN	150,000.00		
	12/28/09	122809	CRJ	GRIST MILL HOLD		214,740.00	
	12/29/09	122909	CRJ	GRIST MILL HOLD		340,900.00	
	12/29/09	122909	CRJ	GRIST MILL HOLD		52,777.55	
	12/29/09	122909	CRJ	GRIST MILL HOLD		25,000.00	
	12/30/09	123009	CRJ	GRIST MILL HOLD		274,400.00	
	12/30/09	123009	CRJ	GRIST MILL HOLD		127,800.00	
	12/31/09	123109	CRJ	GRIST MILL HOLD		86,299.20	
	12/31/09	123109	CRJ	GRIST MILL HOLD		8,000.00	
	12/31/09		GEN	To reclass for SML		3,592,066.20	
				Change	19,155,000.00	7,721,982.95	11,433,017.0
	12/31/09			Ending Balance			11,433,017.0

Exhibit 34

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

GRIST MILL CAPITAL LLC
100 GRIST MILL ROAD
SIMSBURY CT 06070

Page: 1 of 3
Statement Period: Oct 01 2009-Oct 31 2009
Cust Ref #: 4242774712-720-T-###
Primary Account #: 424-2774712

REG GG/INTERNET GAMBLING NOTIFICATION

PURSUANT TO THE UNLAWFUL INTERNET GAMBLING ENFORCEMENT ACT OF 2006 AND REGULATION GG, "RESTRICTED TRANSACTIONS" SUCH AS THOSE IN WHICH A PERSON ACCEPTS CREDIT, FUNDS, INSTRUMENTS OR OTHER PROCEEDS FROM ANOTHER PERSON IN CONNECTION WITH UNLAWFUL INTERNET GAMBLING ARE PROHIBITED FROM BEING PROCESSED THROUGH YOUR ACCOUNT OR RELATIONSHIP WITH OUR INSTITUTION.

Business Convenience Checking
GRIST MILL CAPITAL LLC

Account # 424-2774712

ACCOUNT SUMMARY

Beginning Balance	435,289.20	Average Collected Balance	1,280,856.94
Deposits	19,800,000.00		
Electronic Deposits	3,000,000.00		
Other Credits	67,547.00		
Electronic Payments	19,169,537.00		
Other Withdrawals	2,420,690.00		
Ending Balance	1,712,609.20		

DAILY ACCOUNT ACTIVITY

Deposits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
10/27	DEPOSIT		19,800,000.00
		Subtotal:	19,800,000.00

Electronic Deposits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
10/28	eTransfer Credit		3,000,000.00
	Online Xfer		
	Transfer from CK 4242617136		
		Subtotal:	3,000,000.00

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
10/15	WIRE TRANSFER INCOMING		67,547.00
	CALEDON TRUST COMPANY		
		Subtotal:	67,547.00

Electronic Payments POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
10/7	eTransfer Debit		100,000.00
	Online Xfer		
	Transfer to CK 4242774689		

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



WWW.TDBANK.COM



Page: 2 of 3

- I Subtract any services charges shown on this statement.
- I Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- I Add any interest earned if you have an interest-bearing account.
- I Add any automatic deposit or overdraft line of credit.
- I Review all withdrawals shown on this statement and check them off in your account register.
- I Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	1,712,609.20
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2	DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
	Total Deposits		

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		(4)

FOR CONSUMER LOAN ACCOUNTS ONLY • BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

Y Your name and account number..

Y The dollar amount of the suspected error.

Y Describe the error and explain, if you can, why you believe there is an error.
If you need more information, describe the item you are unsure about.

- You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

GRIST MILL CAPITAL LLC

Page: 3 of 3
Statement Period: Oct 01 2009-Oct 31 2009
Cust Ref #: 4242774712-720-T-###
Primary Account #: 424-2774712

DAILY ACCOUNT ACTIVITY**Electronic Payments (continued)**

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
10/15	eTransfer Debit Online Xfer Transfer to CK 4242774655		69,537.00
10/28	eTransfer Debit Online Xfer Transfer to CK 4242617136		19,000,000.00

Subtotal: 19,169,537.00

Other Withdrawals

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
10/15	WIRE TRANSFER FEE		10.00
10/27	DEBIT		333,000.00
10/27	WIRE TRANSFER OUTGOING Lincoln National Life Insurance Co		105,700.00
10/27	WIRE TRANSFER OUTGOING Lincoln National Life Insurance Co		31,950.00
10/27	WIRE TRANSFER FEE		15.00
10/27	WIRE TRANSFER FEE		15.00
10/30	DEBIT		1,800,000.00
10/30	DEBIT		150,000.00

Subtotal: 2,420,690.00

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
9/30	435,289.20	10/27	19,662,609.20
10/7	335,289.20	10/28	3,662,609.20
10/15	333,289.20	10/30	1,712,609.20

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



WWW.TDBANK.COM



Exhibit 35

TD Bank

DATE: Nov 11 2009

NAME: Prism Capital

ACCT. #: 4242774689

AMOUNT: 6,710.065.92

POSTDATE: 20091112

TRAN ID: 401030751

CHECKNUM: 0

DIN: 401030751

RETURNREASONCODE:

RETURNREASONDESCRIPTION:

CHECKING DEPOSIT

CASH/CURRENCY: 4689

TOTAL FROM OTHER SIDE: 4689

SUBTOTAL: 4689

LESS CASH: 0

TOTAL: 4689

TD BANK N.A.

TD Bank

DATE: Nov 11 2009

NAME: Prism Capital

ACCT. #: 4242774689

AMOUNT: 6,710.065.92

POSTDATE: 20091112

TRAN ID: 401030751

CHECKNUM: 0

DIN: 401030751

RETURNREASONCODE:

RETURNREASONDESCRIPTION:

CHECKS LIST SEPARATELY

RECORD OF CHECKS FOR DEPOSIT

DOLLARS: 6710

CENTS: 065.92

COMMERCIAL DEPOSIT

SIMSBURY

RDEASY 4 4523 507

TD Bank

DATE: Nov 11 2009

NAME: Prism Capital DE

ACCT. #: 4242774689

AMOUNT: 6,710.065.92

POSTDATE: 20091112

TRAN ID: 401030751

CHECKNUM: 0

DIN: 401030751

RETURNREASONCODE:

RETURNREASONDESCRIPTION:

CHECKING WITHDRAWAL

CASH/CURRENCY: 4689

TOTAL FROM OTHER SIDE: 4689

SUBTOTAL: 4689

LESS CASH: 0

TOTAL: 4689

TD BANK N.A.

TD Bank

DATE: Nov 11 2009

NAME: Prism Capital DE

ACCT. #: 4242774689

AMOUNT: 6,710.065.92

POSTDATE: 20091112

TRAN ID: 401030751

CHECKNUM: 0

DIN: 401030751

RETURNREASONCODE:

RETURNREASONDESCRIPTION:

CHECKS LIST SEPARATELY

RECORD OF CHECKS FOR DEPOSIT

DOLLARS: 6710

CENTS: 065.92

DDA Withdrawal

SIMSBURY

RDEASY 4 4523 507

Exhibit 36



LIMITED LIABILITY COMPANY BANKING RESOLUTION (For Deposit Accounts)

Account Holder: AVON CAPITAL LLC 100 GRIST MILL ROAD SIMSBURY, CT 06070 Account No. 4242774689	Financial Institution: TD Bank, N.A. Drake Mill Mall, 714 Hopmeadow St Simsbury, CT 06070 State / Commonwealth: CT
--	--

In consideration of the existing or proposed banking relationship between AVON CAPITAL LLC
 a Limited Liability Company (the "Company") and TD Bank, N.A., the persons signing below jointly and severally and on
 behalf of the Company do hereby certify that and agree as follows:

AVON CAPITAL LLC is the complete and correct name of the Account Holder.

Managers, Members and Authorized Signers: We further certify that the following is a complete list of the names of all managers, members and authorized signers of the Company. We agree to notify the Financial Institution of any change in the Company, including the adding of new members and leaving of current members from the Company, before the change takes effect.

Title	Name	Signature
<i>Chairman Managing Member</i>	DANIEL E CARPENTER	<i>Daniel E Carpenter</i>
<i>Secretary</i>	AMANDA ROSSI	<i>Amanda Rossi</i>

Assumed Business Names: Excluding the name of the Company, the following is a complete list of all assumed business names under which the Company does business:

Assumed Business Name #1: _____

Assumed Business Name #2: _____

We further certify that at a meeting of the members of the Company (or by other duly authorized Company action in lieu of a meeting, duly called and held on May 20 2009, at which a quorum was present and voting, the following resolutions were adopted:

Be It Resolved, that TD Bank, N.A., at any one or more of its branches, be and it hereby is designated as the Financial Institution of and depository for the funds of this Company, which may be withdrawn on checks, drafts, advices of debit, notes or other orders for the payment of money;

Be It Further Resolved, that any one (1) of the Authorized signers ("Agents") listed above may enter into any such agreements and perform such other acts as they deem reasonably necessary in furtherance of the Company's Banking Relationship with the Financial Institution, and those agreements will bind the Company, and acting for an on behalf of the Company and as its act and deed be, and they hereby are, authorized and empowered;

Execute Documents: To execute and deliver to Financial institution the form of Limited Liability Company Banking Resolution and other account opening documents submitted by Financial Institution, confirming the nature and existence of Account Holder and evidencing the terms of the agreement between Financial Institution and Account Holder.

Agent's Authority: Any one of such Agents is authorized to endorse all checks, drafts, notes and other items payable to or owned by this Company for deposit with the Financial Institution, or for collection or discount by the Financial Institution; and to accept draft and other items payable at the Financial Institution. The Financial Institution is hereby directed to accept and pay without further inquiry any item drawn against any of the Company's accounts with the Financial Institution bearing the signature of any one of the Agents, as authorized above or otherwise, even though drawn or endorsed to the order of Any Agent signing or tendered by such Agent for cashing or in payment of the individual obligation of such Agent or for deposit to the Agent's personal account, and the Financial Institution shall not be required or be under any obligation to inquire as to the circumstances of the issue or use of any item signed in accordance with the resolutions contained herein, or the application or disposition of such item or the proceeds of the item.

Further Acts: The above-named Agents are authorized and empowered to execute such other agreements, including, but not limited to, special depository agreements and arrangements regarding the manner, conditions or purposes for which funds, checks or items of Account Holder may be deposited, collected or withdrawn and to perform such other acts as they deem reasonably necessary to carry out the provisions of this resolutions.

Be It Further Resolved, that the authority hereby conferred upon the above-named Agents shall be and remain in full force and effect until written notice of any amendment or revocation thereof shall have been delivered and received by the Financial Institution at each location where an account is maintained. Financial Institution shall be indemnified and held harmless by the Company from any loss suffered or any liability incurred by it in continuing to act in accordance with this resolution. Any such notice shall not affect any items in process at the time notice given.

We Further Certify that the authorized signers name above are duly elected, appointed or employed by or for the Company, as the case may be, and occupy the positions set opposite their respective names; that the foregoing resolutions now stand of record on the books of the Company; and that the resolutions are in full force and effect and have not been modified or revoked in any manner whatsoever.

We have each read all of the provisions of this Limited Liability Company Resolution, and we each jointly and severally and on behalf of the Company certify and agree to its terms.

This Agreement is dated: 05/20/2009

Account Holder: AVON CAPITAL LLC

By: _____

By: 

By: _____

By: 



DEAN HELLER
Secretary of State
206 North Carson Street
Carson City, Nevada 89701-4299
(775) 884 5708
Website: secretaryofstate.biz

Articles Of Organization Limited-Liability Company (PURSUANT TO NRS 86)

Entity #
E0419312006-2
Document Number:
20060362087-34

Date Filed:
6/6/2006 11:45:58 AM
In the office of

Dean Heller

Dean Heller
Secretary of State

ABOVE

1. Name of Limited-Liability Company	AVON CAPITAL, LLC		Check box if a Series Limited-Liability Company <input type="checkbox"/>
2. Resident Agent Name and Street Address: <small>(must be a Nevada address where process may be served)</small>	<div style="border: 1px solid black; padding: 2px;"> CSC SERVICES OF NEVADA, INC. Name </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; padding-top: 2px;"> <div style="width: 55%;">502 EAST JOHN STREET Physical Street Address</div> <div style="width: 40%; text-align: right;">CARSON CITY NEVADA 89706 City Zip Code</div> </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; padding-top: 2px;"> <div style="width: 55%;">Additional Mailing Address</div> <div style="width: 40%; text-align: right;">City State Zip Code</div> </div>		
3. Dissolution Date: <small>(OPTIONAL-see instructions)</small>	Latest date upon which the company is to dissolve (if existence is not perpetual):		
4. Management: <small>(check one)</small>	Company shall be managed by <input type="checkbox"/> Manager(s) OR <input checked="" type="checkbox"/> Members		
5. Names Addresses of Manager(s) or Members: <small>(attach additional pages as necessary)</small>	<div style="border: 1px solid black; padding: 2px;"> GRISTMILL CAPITAL, LLC Name </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; padding-top: 2px;"> <div style="width: 55%;">100 GRIST MILL ROAD Address</div> <div style="width: 40%; text-align: right;">SIMBURY CT 06070 City State Zip Code</div> </div> <div style="border-top: 1px solid black; padding-top: 2px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 55%;">Name</div> <div style="width: 40%; text-align: right;">City State Zip Code</div> </div> <div style="border-top: 1px solid black; padding-top: 2px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 55%;">Address</div> <div style="width: 40%; text-align: right;">City State Zip Code</div> </div> <div style="border-top: 1px solid black; padding-top: 2px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 55%;">Name</div> <div style="width: 40%; text-align: right;">City State Zip Code</div> </div> </div> </div> </div>		
6. Names, Addresses and Signatures of Organizers <small>(if more than one organizer, attach additional pages)</small>	<div style="border: 1px solid black; padding: 2px;"> CSC SERVICES OF NEVADA, INC. Name </div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; padding-top: 2px;"> <div style="width: 55%;">502 EAST JOHN STREET Address</div> <div style="width: 40%; text-align: right;">CARSON CITY NV 89706 City State Zip Code</div> </div> <div style="border-top: 1px solid black; padding-top: 2px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 55%;">Signature <i>Norma Hall</i></div> <div style="width: 40%; text-align: right;">City State Zip Code</div> </div> </div>		
7. Certificate of Acceptance of Appointment of Resident Agent:	I hereby accept appointment as Resident Agent for the above named limited-liability company. <div style="display: flex; justify-content: space-between; align-items: center; border-top: 1px solid black; padding-top: 2px;"> <div style="width: 55%;">Authorized Signature of R.A. or On Behalf of R.A. Company <i>Norma Hall</i></div> <div style="width: 40%; text-align: right;">Date 6/6/06</div> </div>		

This form must be accompanied by appropriate fees.

Reset

Nevada Secretary of State Form LLC ARTG 2005
Revised on 12/10/05

TD-UNIVERSITAS 0784

SECRETARY OF STATE



LIMITED LIABILITY COMPANY CHARTER

I, DEAN HELLER, the Nevada Secretary of State, do hereby certify that AVON CAPITAL, LLC did on June 6, 2006, file in this office the Articles of Organization for a Limited Liability Company, that said Articles of Organization are now on file and of record in the office of the Nevada Secretary of State, and further, that said Articles contain all the provisions required by the laws governing Limited Liability Companies in the State of Nevada.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on June 6, 2006.

A handwritten signature in cursive script that reads "Dean Heller".

DEAN HELLER
Secretary of State



By A handwritten signature in cursive script that reads "Diana A. Sautz".
Certification Clerk



NEW NON-PERSONAL ACCOUNT

REGION: TD Banknorth CT Mid-Atl DATE OPENED: 05/20/2009

ACCOUNT #: 4242774689 TYPE OF ACCOUNT: IM Business Convenience Checking

TAX ID #: 201196827 TYPE CODE: 720 CATEGORY: Non-Personal Checking

BRANCH #: 507 BANK REPRESENTATIVE: Carolyn M Starr

Account Officer Information (Complete only if an officer will be assigned to this account)

Officer Number: _____ Officer Name: _____ Telephone: _____

BUSINESS NAME/ADDRESS: _____ TIN: _____

AVON CAPITAL LLC 201198827 BUSINESS PHONE: (860) 408-7000

100 GRIST MILL ROAD

SIMSBURY, CT USA 06070

eFunds Verification: _____ If Existing Customer, Enter the RM Number: 0000015081440

Account Relationship: Corporation or LLC-2 Signers

Additional Account Verification: Articles of Organization

☒ Business/Entity Documentation: Certificate of Good Standing & Resolution/Consent

☒ Previous Bank: Bank of America ☐ Visual Inspection of Business
(Enter Name of Previous Bank)

IMPORTANT INFORMATION

Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.

The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.

I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/we may have at TD Banknorth and/or TD Bank.

This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident, alien).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X Daniel E Carpenter DANIEL E CARPENTER 05/25/1954 048524417
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: 5/21/09 If Existing Personal Customer, Enter the RM Number: 0000014558684

X Amanda Rossi AMANDA ROSSI 11/07/1980 040801423
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: 5/21/09 If Existing Personal Customer, Enter the RM Number: 0000016447084

X _____
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: _____ If Existing Personal Customer, Enter the RM Number: _____

X _____
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: _____ If Existing Personal Customer, Enter the RM Number: _____

For Deposit Operations Use Only

SIC: _____ Entered By: _____

Exhibit 37

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

GRIST MILL HOLDINGS LLC
100 GRIST MILL ROAD
SIMSBURY CT 06070

Page: 1 of 4
Statement Period: Nov 01 2009-Nov 30 2009
Cust Ref #: 4242617136-720-T-###
Primary Account #: 424-2617136

REG GG/INTERNET GAMBLING NOTIFICATION

PURSUANT TO THE UNLAWFUL INTERNET GAMBLING ENFORCEMENT ACT OF 2006 AND REGULATION GG, "RESTRICTED TRANSACTIONS" SUCH AS THOSE IN WHICH A PERSON ACCEPTS CREDIT, FUNDS, INSTRUMENTS OR OTHER PROCEEDS FROM ANOTHER PERSON IN CONNECTION WITH UNLAWFUL INTERNET GAMBLING ARE PROHIBITED FROM BEING PROCESSED THROUGH YOUR ACCOUNT OR RELATIONSHIP WITH OUR INSTITUTION.

Business Convenience Checking
GRIST MILL HOLDINGS LLC

Account # 424-2617136

THE PERFECT GIFT FOR EMPLOYEES AND CUSTOMERS!

GIVE THE TD BANK VISA GIFT CARD. YOU CHOOSE THE AMOUNT AND THEY DECIDE WHERE TO USE IT. AVAILABLE FROM \$25-\$500. BULK ORDERS AND FREE PERSONALIZATION WITH YOUR BUSINESS NAME WHEN YOU PURCHASE 25 CARDS OR MORE. NO PURCHASE FEE FOR CUSTOMERS. ASK FOR IT TODAY AT ANY TD BANK OR CALL 1-888-751-9000.

ACCOUNT SUMMARY

Beginning Balance	16,724,493.35	Average Collected Balance	7,029,079.17
Deposits	69,380.68		
Electronic Payments	4,140,000.00		
Other Withdrawals	11,220,230.92		
Ending Balance	1,433,643.11		

DAILY ACCOUNT ACTIVITY

Deposits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
11/3	DEPOSIT		2,310.50
11/12	DEPOSIT		45,660.58
11/24	DEPOSIT		21,409.60
	Subtotal:		69,380.68

Electronic Payments POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
11/12	eTransfer Debit Online Xfer Transfer to CK 4242774697		4,140,000.00
	Subtotal:		4,140,000.00

Other Withdrawals POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
11/2	WIRE TRANSFER OUTGOING Alliance Charitable Remainder Trust		10,000.00
11/2	WIRE TRANSFER FEE		15.00

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



WWW.TDBANK.COM



Page: 2 of 4

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	1,433,643.11
2	Total Deposits	+
3	Sub-Total	
4	Total Withdrawals	-
5	Adjusted Balance	

DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Money/In/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.



STATEMENT OF ACCOUNT

Page: 3 of 4
Statement Period: Nov 01 2009-Nov 30 2009
Cust Ref #: 4242617136-720-T-###
Primary Account #: 424-2617136

Other Withdrawals (continued)

Other Withdrawals (continued)			
POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
11/12	DEBIT		6,710,065.92
11/12	DEBIT		1,000,000.00
11/12	DEBIT		1,000,000.00
11/12	DEBIT		750,000.00
11/12	WIRE TRANSFER OUTGOING		250,000.00
	Avon Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		250,000.00
	Phoenix Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		250,000.00
	Alliance Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		250,000.00
	Atlantic Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		250,000.00
	Carpenter Charitable Remainder Trst		
11/12	WIRE TRANSFER OUTGOING		100,000.00
	Avon Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		100,000.00
	Atlantic Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		100,000.00
	Carpenter Charitable Remainder Trst		
11/12	WIRE TRANSFER OUTGOING		100,000.00
	Phoenix Charitable Remainder Trust		
11/12	WIRE TRANSFER OUTGOING		100,000.00
	Alliance Charitable Remainder Trust		
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
11/12	WIRE TRANSFER FEE		15.00
	Subtotal:		11,220,230.92

DATE	BALANCE	DATE	BALANCE
10/31	16,724,493.35	11/3	16,716,788.85
11/2	16,714,478.35	11/12	1,412,233.51

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



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Bank

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

GRIST MILL HOLDINGS LLC

Page: 4 of 4
Statement Period: Nov 01 2009-Nov 30 2009
Cust Ref #: 4242617136-720-T-###
Primary Account #: 424-2617136

DAILY BALANCE SUMMARY

DATE	BALANCE
11/24	1,433,643.11

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



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Exhibit 38



CERTIFICATE OF RESOLUTION OF CORPORATION

Depository Account Authority to Open Account(s) and to Deposit and Withdraw Funds	
To: TD Bank, N.A. ("Depository") Drake Mill Mall, 714 Hopmeadow St Simsbury, CT 06070 Region: TDBN Mid-Atl CT	From: (Name/Address of Corporation) CARPENTER FINANCIAL GROUP, INC. 100 GRIST MILL RD. SIMSBURY, CT 06070

I hereby certify that I am the duly elected and qualified Secretary/Clerk and keeper of the records of the Corporation named above, that the following is a true and complete copy of a Resolution duly adopted at a meeting of the Board of Directors or shareholders of said Corporation held on, or dated on the date shown below in accordance with law and the by-laws of, or by consent of, said Corporation, and that my delivery of this Certificate of Resolution to Depository certifies to Depository that such Resolution is still in full force and effect.

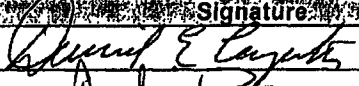
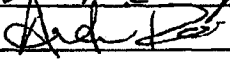
RESOLVED, the following officers, employees or agents of Corporation, whose names and signatures appear below, are hereby authorized, acting singly or jointly, for and on behalf of the Corporation, to open and maintain a deposit account or accounts of the Corporation with Depository, subject to the terms and conditions specified in the applicable Account Agreement(s), and to endorse and deposit with said Depository negotiable instruments or other orders for the payment of money, which endorsements may be made in writing or by stamp and without the designation of the person endorsing.

Be it further resolved, the undersigned officers, employees or agents of Corporation may sign checks or other orders for the payment of money, withdrawing funds from Corporation account(s) with Depository. Such signature may be in writing or by facsimile. In the event this Corporation uses facsimile signature(s) for these persons it shall promptly notify the Depository and execute any form(s) that may be requested by Depository in connection therewith. This Corporation assumes all responsibility for the use of actual or purported facsimile signature(s) and shall indemnify and hold harmless the Depository from any and all liability, costs, expenses, suits, claims, or actions arising out of any action or inaction taken by the Depository in good faith under the terms of this Resolution. The signature of any one the officers, employees, or agents indicated below is necessary to act under this Resolution.

RESOLVED, that the Depository be promptly notified in writing by the Secretary/Clerk or any officer of this Corporation of any change in this Resolution, such notice to be given to the Depository in which any account of this Corporation may be maintained, and that until it has actually so received such notice in writing it is authorized to act in reliance on this Resolution, and that until it has actually received such notice it shall be indemnified and held harmless from any loss suffered or liability incurred by it in continuing to act in reliance of this Resolution even though this Resolution may have been changed.

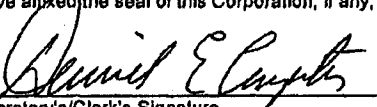
RESOLVED, that the Depository may, in its discretion, accept in lieu of an original signature, a legible facsimile or photocopy of a signature of any of the officers designated in the foregoing Resolution.

RESOLVED, that the Corporation shall be bound by the terms and conditions of the Account Agreement as it may be revised and or amended from time to time.

Title	Name	Signature
Chairman + Secretary	DANIEL E CARPENTER	
Vice President	AMANDA ROSSI	


I further certify that the foregoing are titles, names and genuine signatures of the present officers, employees and agents of the Corporation authorized by the above Resolution.

In Witness thereof, I have hereunto subscribed my name as Secretary/Clerk and have affixed the seal of this Corporation, if any, on the date shown below.


 Secretary's/Clerk's Signature

Date of Resolution: 5-20-09

Corporate Seal (if any)



STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 09:00 AM 05/03/1995
950097263 - 2503693

CERTIFICATE OF INCORPORATION

OF

CARPENTER FINANCIAL GROUP, INC.

FIRST. The name of this corporation shall be:

CARPENTER FINANCIAL GROUP, INC.

SECOND. Its registered office in the State of Delaware is to be located at 1013 Centre Road, in the City of Wilmington, County of New Castle, 19805, and its registered agent at such address is CORPORATE AGENTS, INC.

THIRD. The purpose or purposes of the corporation shall be:

To engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.

FOURTH. The total number of shares of stock which this corporation is authorized to issue is:

One Thousand Five Hundred (1,500) shares without par value.

FIFTH. The name and mailing address of the incorporator is as follows:

Sarah Thomas
Corporate Agents, Inc.
1013 Centre Road
Wilmington, DE 19805

SIXTH. The Board of Directors shall have the power to adopt, amend or repeal the by-laws.

IN WITNESS WHEREOF, The undersigned, being the incorporator hereinbefore named, has executed, signed and acknowledged this certificate of incorporation this third day of May, A.D. 1995.



Sarah Thomas
Incorporator



NEW NON-PERSONAL ACCOUNT

REGION: TD Banknorth CT Mid-Alt DATE OPENED: 05/20/2009

ACCOUNT #: 4242774697 TYPE OF ACCOUNT: IM Business Convenience Checking

TAX ID #: 061536689 TYPE CODE: 720 CATEGORY: Non-Personal Checking

BRANCH #: 507 BANK REPRESENTATIVE: Carolyn M Starr

Account Officer Information (Complete only if an officer will be assigned to this account)

Officer Number: _____ Officer Name: _____ Telephone: _____

BUSINESS NAME/ADDRESS: _____ TIN: _____

CARPENTER FINANCIAL GROUP, INC. 061536689 BUSINESS PHONE: (880) 408-7000

100 GRIST MILL RD.

SIMSBURY, CT USA 06070

eFunds Verification: _____ If Existing Customer, Enter the RM Number: 00000014556678

Account Relationship: Corporation or LLC-2 Signers

Additional Account Verification: Certificate of Incorporation

☒ Business/Entity Documentation: Certified Formation Docs & Resolution/Consent

☐ Previous Bank: _____ ☐ Visual Inspection of Business

(Enter Name of Previous Bank)

IMPORTANT INFORMATION

Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.

The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.

I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/We may have at TD Banknorth and/or TD Bank.

This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident, alien).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X Daniel E Carpenter DANIEL E CARPENTER 05/25/1954 048524417
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: 5/21/09 If Existing Personal Customer, Enter the RM Number: 00000014556684

X Amanda Rossi AMANDA ROSSI 11/07/1980 040801423
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: 5/21/09 If Existing Personal Customer, Enter the RM Number: 00000016447064

X _____
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: _____ If Existing Personal Customer, Enter the RM Number: _____

X _____
Signature Print Name Date of Birth SSN eFunds Verification
Date Signed: _____ If Existing Personal Customer, Enter the RM Number: _____

For Deposit Operations Use Only

SIC: _____ Entered By: _____

Exhibit 39

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

GRIST MILL HOLDINGS LLC
100 GRIST MILL ROAD
SIMSBURY CT 06070

Page: 1 of 3
Statement Period: Dec 01 2009-Dec 31 2009
Cust Ref #: 4242617136-720-T-###
Primary Account #: 424-2617136

Business Convenience Checking
GRIST MILL HOLDINGS LLC

Account # 424-2617136

KEEPING YOU INFORMED

EARLIER THIS YEAR WE COMMUNICATED TO YOU THAT WE WOULD BE CHANGING THE ORDER IN WHICH WE POST YOUR DAILY TRANSACTIONS TO YOUR ACCOUNT. THIS CHANGE WILL NOT BE GOING INTO EFFECT AT THIS TIME. INSTEAD, WE WILL CONTINUE TO USE OUR CURRENT METHOD OF POSTING CREDITS FIRST, FOLLOWED BY DEBITS, WITH DEBITS SORTED FROM LARGEST TO SMALLEST. OUR POSTING ORDER MAY CHANGE IN THE FUTURE.

ACCOUNT SUMMARY

Beginning Balance	1,433,643.11	Average Collected Balance	894,350.93
Deposits	197,421.27		
Electronic Deposits	6,500,000.00		
Electronic Payments	8,129,916.75		
Ending Balance	1,147.63		

DAILY ACCOUNT ACTIVITY

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/9	DEPOSIT		2,816.71
12/28	DEPOSIT		170,820.42
12/30	DEPOSIT		23,784.14
	Subtotal:		197,421.27

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/3	eTransfer Credit		6,500,000.00
	Online Xfer		
	Transfer from CK 4242774689		
	Subtotal:		6,500,000.00

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/3	eTransfer Debit		7,000,000.00
	Online Xfer		
	Transfer to CK 4242774697		
12/28	eTransfer Debit		214,740.00
	Online Xfer		
	Transfer to CK 4242774712		
12/29	eTransfer Debit		340,900.00
	Online Xfer		
	Transfer to CK 4242774712		

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



WWW.TDBANK.COM



How to Balance your Account

Page: 2 of 3

Begin by adjusting your account register as follows:

- I Subtract any services charges shown on this statement.
- I Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- I Add any interest earned if you have an interest-bearing account.
- I Add any automatic deposit or overdraft line of credit.
- I Review all withdrawals shown on this statement and check them off in your account register.
- I Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	1,147.63
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

2	DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
	Total Deposits		2

4	WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS

	WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
	Total Withdrawals		1

FOR CONSUMER ACCOUNTS ONLY • IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- I Your name and account number.
- I A description of the error or transaction you are unsure about.
- I The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY • BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- I Your name and account number.
 - I The dollar amount of the suspected error.
 - I Describe the error and explain, if you can, why you believe there is an error.
- If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

GRIST MILL HOLDINGS LLC

Page: 3 of 3
Statement Period: Dec 01 2009-Dec 31 2009
Cust Ref #: 4242617136-720-T-###
Primary Account #: 424-2617136

DAILY ACCOUNT ACTIVITY

Electronic Payments (continued)			
POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/29	eTransfer Debit		52,777.55
	Online Xfer		
	Transfer to CK 4242774712		
12/29	eTransfer Debit		25,000.00
	Online Xfer		
	Transfer to CK 4242774712		
12/30	eTransfer Debit		274,400.00
	Online Xfer		
	Transfer to CK 4242774712		
12/30	eTransfer Debit		127,800.00
	Online Xfer		
	Transfer to CK 4242774712		
12/31	eTransfer Debit		86,299.20
	Online Xfer		
	Transfer to CK 4242774712		
12/31	eTransfer Debit		8,000.00
	Online Xfer		
	Transfer to CK 4242774712		
Subtotal:			8,129,916.75

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
11/30	1,433,643.11	12/29	473,862.69
12/3	933,643.11	12/30	95,446.83
12/9	936,459.82	12/31	1,147.63
12/28	892,540.24		

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Exhibit 40

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

CARPENTER FINANCIAL GROUP, INC.
100 GRIST MILL RD.
SIMSBURY CT 06070

Page: 1 of 4
Statement Period: Dec 01 2009-Dec 31 2009
Cust Ref #: 4242774697-720-T-###
Primary Account #: 424-2774697

Business Convenience Checking
CARPENTER FINANCIAL GROUP, INC.

Account # 424-2774697

KEEPING YOU INFORMED

EARLIER THIS YEAR WE COMMUNICATED TO YOU THAT WE WOULD BE CHANGING THE ORDER IN WHICH WE POST YOUR DAILY TRANSACTIONS TO YOUR ACCOUNT. THIS CHANGE WILL NOT BE GOING INTO EFFECT AT THIS TIME. INSTEAD, WE WILL CONTINUE TO USE OUR CURRENT METHOD OF POSTING CREDITS FIRST, FOLLOWED BY DEBITS, WITH DEBITS SORTED FROM LARGEST TO SMALLEST. OUR POSTING ORDER MAY CHANGE IN THE FUTURE.

ACCOUNT SUMMARY

Beginning Balance	1,970,194.14	Average Collected Balance	3,404,078.91
Electronic Deposits	7,000,000.00		
Other Credits	125,015.00		
Checks Paid	56,997.87		
Electronic Payments	6,403,669.36		
Other Withdrawals	758,045.00		
Ending Balance	1,876,496.91		

DAILY ACCOUNT ACTIVITY

Electronic Deposits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/3	eTransfer Credit Online Xfer Transfer from CK 4242617136		7,000,000.00
	Subtotal:		7,000,000.00

Other Credits POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/3	WIRE TRANSFER INCOMING CARPENTER FINANCIAL GROUP, INC		125,000.00
12/4	CREDIT		15.00
	Subtotal:		125,015.00

Checks Paid DATE	No. Checks: 10 SERIAL NO.	*Indicates break in serial sequence or check processed electronically and listed under Electronic Payments AMOUNT	DATE	SERIAL NO.	AMOUNT
12/2	1030	755.16	12/22	1035	1,904.60
12/7	1031	500.00	12/28	1038*	5,000.00
12/7	1032	500.00	12/31	1039	2,500.00
12/9	1033	3,000.00	12/30	1040	33,941.93
12/23	1034	1,423.65	12/30	1041	7,472.53
			Subtotal:		56,997.87

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Page: 2 of 4

- I Subtract any services charges shown on this statement.
- I Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- I Add any interest earned if you have an interest-bearing account.
- I Add any automatic deposit or overdraft line of credit.
- I Review all withdrawals shown on this statement and check them off in your account register.
- I Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	1,875,496.91
2	Total Deposits	+
3	Sub Total	
4	Total Withdrawals	-
5	Adjusted Balance	

DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		

[illegible]

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		

FOR CONSUMER LOAN ACCOUNTS ONLY • BILLING RIGHTS SUMMARY

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- 1 Your name and account number..
- 2 The dollar amount of the suspected error.
- 3 Describe the error and explain, if you can, why you believe there is an error.
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Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

**Bank**

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STATEMENT OF ACCOUNT

CARPENTER FINANCIAL GROUP, INC.

Page: 3 of 4

Statement Period: Dec 01 2009-Dec 31 2009

Cust Ref #: 4242774697-720-T-###

Primary Account #: 424-2774697

DAILY ACCOUNT ACTIVITY**Electronic Payments**

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/3	eTransfer Debit Online Xfer Transfer to CK 4242774671		5,000,000.00
12/10	eTransfer Debit Online Xfer Transfer to CK 4244041325		1,000.00
12/29	eTransfer Debit Online Xfer Transfer to CK 4243768219		10,200.00
12/30	eTransfer Debit Online Xfer Transfer to CK 4242774689		778,000.00
12/31	eTransfer Debit Online Xfer Transfer to CK 4242774689		514,469.36
12/31	eTransfer Debit Online Xfer Transfer to CK 4242774712		100,000.00
Subtotal:			6,403,669.36

Other Withdrawals

POSTING DATE	DESCRIPTION	SERIAL NO.	AMOUNT
12/3	WIRE TRANSFER OUTGOING Jack Robinson Esq.		125,000.00
12/3	WIRE TRANSFER FEE		15.00
12/4	WIRE TRANSFER OUTGOING Jack Robinson Esq.		125,000.00
12/4	WIRE TRANSFER FEE		15.00
12/17	WIRE TRANSFER OUTGOING Gilbride, Spellane Trustee Acct		500,000.00
12/17	WIRE TRANSFER FEE		15.00
12/23	DEBIT		8,000.00
Subtotal:			758,045.00

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
11/30	1,970,194.14	12/9	3,840,423.98
12/2	1,969,438.98	12/10	3,839,423.98
12/3	3,969,423.98	12/17	3,339,408.98
12/4	3,844,423.98	12/22	3,337,504.38
12/7	3,843,423.98	12/23	3,328,080.73

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Bank

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STATEMENT OF ACCOUNT

CARPENTER FINANCIAL GROUP, INC.

Page: 4 of 4
Statement Period: Dec 01 2009-Dec 31 2009
Cust Ref #: 4242774697-720-T-###
Primary Account #: 424-2774697

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
12/28	3,323,080.73	12/30	2,493,466.27
12/29	3,312,880.73	12/31	1,876,496.91

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